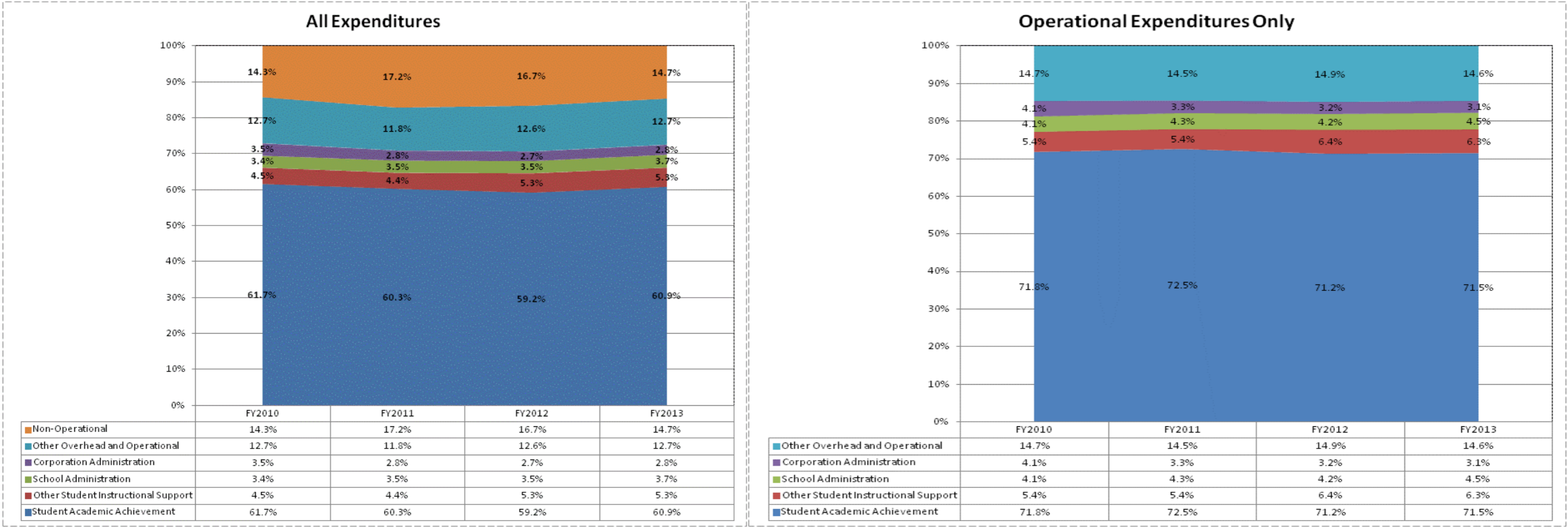


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Goshen Community Schools (2315)

Goshen Community Schools (2315)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$43,141,421	61.0%	\$47,875,591	59.6%	\$49,702,457	59.2%	\$53,071,818	60.9%
Student Instructional Support	\$6,118,629	8.6%	\$6,878,012	8.6%	\$7,388,499	8.8%	\$7,845,123	9.0%
Overhead and Operational	\$10,730,097	15.2%	\$12,534,813	15.6%	\$12,821,644	15.3%	\$13,495,231	15.5%
Nonoperational	\$10,750,973	15.2%	\$13,027,392	16.2%	\$13,991,068	16.7%	\$12,799,119	14.7%
Grand Total	\$70,741,119		\$80,315,808		\$83,903,669		\$87,211,290	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	69.6%	68.2%	68.0%	69.8%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Goshen Community Schools (2315)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$129,227	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$146,489	\$1,484,687	\$1,366,816	\$1,295,006	> 500%	-13%	-5%
11100 Regular Programs; Elementary	\$9,191,815	\$13,936,629	\$12,698,395	\$12,699,806	38%	-9%	0%
11200 Regular Programs; Middle/Junior High	\$3,107,380	\$4,512,912	\$4,732,368	\$4,714,895	52%	4%	0%
11300 Regular Programs; High School	\$4,019,284	\$5,909,166	\$5,988,491	\$6,028,330	50%	2%	1%
11460 Vocational Education; Occupational Home Economics	\$189,983	\$234,692	\$294,732	\$287,992	52%	23%	-2%
11470 Vocational Education; Business Education	\$166,069	\$159,148	\$163,913	\$167,261	1%	5%	2%
11490 Vocational Education; Industrial Education B	\$254,582	\$325,060	\$351,653	\$380,942	50%	17%	8%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$90,676	\$254,980	\$335,075	\$283,942	213%	11%	-15%
11630 Regular Programs; Alternative Education Programs; High School	\$645,590	\$1,018,194	\$933,746	\$925,270	43%	-9%	-1%
12110 Gifted And Talented; Gifted and Talented	\$127,536	\$229,276	\$110,262	\$101,507	-20%	-56%	-8%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$36,705	\$59,133	\$81,053	N/A	121%	37%
12210 Mental Disabilities; Mild Mental Disabilities	\$2,116	\$546	\$1,541,903	\$1,891,020	> 500%	> 500%	23%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,938,408	\$3,011,908	\$2,692,556	\$2,765,152	43%	-8%	3%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$161	\$2,203	N/A	N/A	> 500%
12310 Physical Impairment; Orthopedic Impairment	\$71,124	\$113,116	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$107,745	\$171,672	\$171,849	\$184,013	71%	7%	7%
12340 Physical Impairment; Hearing Impairment	\$353,484	\$502,502	\$545,786	\$573,471	62%	14%	5%
12350 Physical Impairment; Homebound	\$81,679	\$24,603	\$17,872	\$26,647	-67%	8%	49%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$946,839	\$1,365,871	\$1,435,918	\$1,422,655	50%	4%	-1%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$549,816	\$1,180,455	\$1,562,800	\$1,679,083	205%	42%	7%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$34,773	\$440,371	N/A	N/A	> 500%
12520 Culturally Different; Compensatory	\$329,090	\$742,432	\$459,695	\$78,670	-76%	-89%	-83%
12610 Learning Disability	\$849,031	\$1,504,324	\$1,602,152	\$1,361,361	60%	-10%	-15%
12810 Special Education Preschool	\$1,050,613	\$1,387,786	\$1,338,674	\$1,336,708	27%	-4%	0%
12900 Other Special Programs	\$285,520	\$349,681	\$296,632	\$330,830	16%	-5%	12%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$4,895	\$168,839	\$12,788	\$2	-100%	-100%	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$166,075	\$8,389	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$69,716	\$274,690	\$163,573	\$146,295	110%	-47%	-11%
14200 Summer School Programs; Middle/Junior High School	\$42,236	\$98,962	\$54,960	\$36,368	-14%	-63%	-34%
14300 Summer School Programs; High School	\$72,786	\$47,767	\$18,344	\$23,022	-68%	-52%	26%
16100 Remediation Testing	\$53,369	\$221,166	\$377,459	\$411,422	> 500%	86%	9%
16200 Preventive Remediation	\$460,576	\$471,545	\$257,682	\$243,248	-47%	-48%	-6%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$10,167	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$141,676	\$168,066	\$172,951	\$250,838	77%	49%	45%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$4,344,797	\$4,429,818	\$5,428,694	\$5,226,657	20%	18%	-4%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$223,719	\$0	\$0	\$0	-100%	N/A	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$10,537	\$764,132	\$738,158	\$928,977	> 500%	22%	26%
17900 Payments to Other Governmental Units Within State; Other	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$38,935	\$93,747	\$18,161	\$17,710	-55%	-81%	-2%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$130,547	\$263,739	\$473,603	\$358,136	174%	36%	-24%
22130 Improvement of Instruction; Instructional Staff Training	\$328	\$295	\$1,207,946	\$2,975,967	> 500%	> 500%	146%
22220 Library/Media Services; School Library	\$317,297	\$476,890	\$471,835	\$485,745	53%	2%	3%
22230 Library/Media Services; Audiovisual	\$12,658	\$13,338	\$9,184	\$7,885	-38%	-41%	-14%
22240 Library/Media Services; Educational Television	\$7,802	\$7,207	\$3,039	\$5,422	-31%	-25%	78%
22250 Library/Media Services; Computer Assisted Instruction Services	\$525,473	\$594,785	\$509,114	\$1,120,992	113%	88%	120%
22290 Library/Media Services; Other Educational Media Services	\$0	\$62,460	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$101,943	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$402,241	\$5,094	\$0	\$9,779	-98%	92%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$225,783	\$212,171	\$592,054	N/A	162%	179%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Goshen Community Schools (2315)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22900 Other Support Service, Instructional Staff	\$0	\$0	\$115,502	\$112,653	N/A	N/A	-2%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$2,903	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$526,826	\$785,418	\$547,938	\$547,350	4%	-30%	0%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$8,603	\$125,006	\$171,098	\$156,900	> 500%	26%	-8%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$226,982	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,651,677	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$33,718,637	\$47,875,591	\$49,702,457	\$53,071,818	57%	11%	7%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$13,008	\$0	\$0	N/A	-100%	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$9,147	\$11,259	\$1,695	\$642	-93%	-94%	-62%
21220 Guidance Services; Counseling Services	\$705,654	\$1,119,615	\$1,082,602	\$1,103,839	56%	-1%	2%
21250 Guidance Services; Records Maintenance	\$0	\$28,843	\$47,809	\$53,092	N/A	84%	11%
21310 Health Services; Service Area Direction	\$5,169	\$9,432	\$0	\$0	-100%	-100%	N/A
21330 Health Services; Dental Services	\$0	\$0	\$0	\$1,085	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$227,413	\$378,222	\$396,050	\$431,848	90%	14%	9%
21390 Health Services; Other Health Services	\$0	\$0	\$43	\$0	N/A	N/A	-100%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$67,404	\$3,450	N/A	N/A	-95%
21420 Psychological Testing	\$520,081	\$911,601	\$933,016	\$883,955	70%	-3%	-5%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$191,839	\$295,096	\$883,360	\$1,030,019	437%	249%	17%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$149,880	\$102,697	\$104,045	N/A	-31%	1%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$41,263	\$27,971	\$24,499	N/A	-41%	-12%
21810 Special Education Administration; Service Area Direction	\$745,388	\$1,092,830	\$940,094	\$986,432	32%	-10%	5%
21890 Special Education Administration; Other Special Education Administration	\$91,362	\$322	\$259	\$0	-100%	-100%	-100%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$5,055	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$8,950	N/A	N/A	N/A
24100 Office of The Principal	\$1,854,112	\$2,755,948	\$2,828,630	\$3,127,084	69%	13%	11%
24900 Other Support Services, School Administration	\$155,779	\$70,694	\$76,868	\$81,128	-48%	15%	6%
Student Instructional Support Total	\$4,505,943	\$6,878,012	\$7,388,499	\$7,845,123	74%	14%	6%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$54,792	\$51,989	\$55,131	\$55,893	2%	8%	1%
23150 Board of Education; Legal Services	\$11,659	\$21,315	\$38,035	\$78,675	> 500%	269%	107%
23160 Board of Education; Promotion Expenses	\$6,486	\$3,045	\$6,855	\$4,878	-25%	60%	-29%
23190 Board of Education; Other Governing Body Services	\$1,875	\$1,808	\$2,132	\$450	-76%	-75%	-79%
23210 Executive Administration; Office of The Superintendent	\$440,688	\$817,730	\$836,015	\$867,172	97%	6%	4%
23230 Executive Administration; Staff Relations and Negotiations	\$1,754	\$1,917	\$391	\$445	-75%	-77%	14%
25110 Fiscal Services; Office of The Business Manager	\$139,037	\$335,931	\$306,892	\$359,510	159%	7%	17%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$91	\$0	N/A	N/A	-100%
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$466	\$0	N/A	N/A	-100%
25191 Other Fiscal Services; Refund of Revenue	\$124,015	\$52,845	\$21,124	\$2,903	-98%	-95%	-86%
25192 Other Fiscal Services; Petty Cash	\$0	\$142	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$2,112	\$3,368	\$3,136	\$3,753	78%	11%	20%
25400 Planning, Research, Development and Evaluation	\$0	\$10,000	\$0	\$0	N/A	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$267,753	\$157,745	\$166,824	N/A	-38%	6%
25850 Administrative Technology Services; Network Support	\$0	\$710,752	\$833,673	\$870,411	N/A	22%	4%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,316,550	\$4,580,530	\$3,985,352	\$4,080,556	23%	-11%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,661	\$502	\$15,012	\$1,396	-79%	178%	-91%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$686,800	\$569,304	\$627,396	\$691,700	1%	21%	10%
26499 2007 Account Code - Other	\$436,887	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Goshen Community Schools   (2315)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$54,674	\$42,017	\$47,603	N/A	-13%	13%
26700 Operation and Maintenance of Plant Services; Insurance	\$218,931	\$166,249	\$189,254	\$204,748	-6%	23%	8%
27010 Student Transportation; Service Area Direction	\$101,662	\$147,076	\$129,320	\$157,154	55%	7%	22%
27100 Student Transportation; Vehicle Operation	\$872,976	\$1,164,428	\$1,354,400	\$1,361,213	56%	17%	1%
27200 Student Transportation; Monitoring Services	\$5,491	\$54,368	\$43,476	\$58,984	> 500%	8%	36%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$466,769	\$654,508	\$587,936	\$665,862	43%	2%	13%
27400 Student Transportation; Purchase of School Buses	\$409,761	\$0	\$283,121	\$411,974	1%	N/A	46%
27500 Student Transportation; Insurance on Buses	\$67,232	\$539	\$65,480	\$68,158	1%	> 500%	4%
27700 Student Transportation; Contracted Transportation Services	\$132,954	\$156,399	\$111,694	\$134,438	1%	-14%	20%
27900 Student Transportation; Other Student Transportation Services	\$8,429	\$38,587	\$32,158	\$7,000	-17%	-82%	-78%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$2,323	N/A	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$647,377	\$1,327,785	\$1,442,071	\$1,484,584	129%	12%	3%
31400 Food Services Operations; Food Purchases	\$803,590	\$1,138,237	\$1,494,364	\$1,520,771	89%	34%	2%
31900 Other Food Services	\$131,091	\$203,031	\$156,908	\$185,854	42%	-8%	18%
<b>Overhead and Operational Total</b>	<b>\$9,095,581</b>	<b>\$12,534,813</b>	<b>\$12,821,644</b>	<b>\$13,495,231</b>	<b>48%</b>	<b>8%</b>	<b>5%</b>

<b>Nonoperational</b>							
33400 Athletic Coaches	\$300,036	\$381,711	\$414,504	\$427,009	42%	12%	3%
33940 Child Care Services	\$51,707	\$0	\$44,612	\$78,211	51%	N/A	75%
33950 Step Ahead	\$33,568	\$42,703	\$154	-\$154	-100%	-100%	-200%
33990 Other Community Services; Other	\$6,930	\$20,660	\$23,666	\$29,357	324%	42%	24%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$763,860	\$279,784	\$242,094	\$339,774	-56%	21%	40%
43000 Facilities Acquisition and Construction; Professional Services	\$100,152	\$30,834	\$64,442	\$404,675	304%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvements	\$396,899	\$775,333	\$1,717,480	\$155,623	-61%	-80%	-91%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$94,292	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$140,000	\$3,634	\$0	\$6,673	-95%	84%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$611,182	\$776,427	\$533,210	\$570,095	-7%	-27%	7%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$112,024	\$65,273	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$813,726	\$266,876	\$280,156	\$196,696	-76%	-26%	-30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$85,789	\$49,566	\$76,712	\$89,292	4%	80%	16%
51100 Debt Services; Principal on Debt; Bonds	\$390,000	\$490,000	\$615,000	\$636,996	63%	30%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$253,844	\$201,746	\$129,332	\$99,283	-61%	-51%	-23%
52200 Debt Services; Interest on Debt; Temporary Loans	\$56,571	\$94,829	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,046,700	\$7,185,263	\$6,105,000	\$6,415,000	6%	-11%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,786,265	\$3,010,000	\$2,734,000	N/A	53%	-9%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$18,668	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$335,224	\$569,188	\$702,221	\$575,428	72%	1%	-18%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$3,400	\$3,650	\$5,200	N/A	53%	42%
60700 Nonprogramed Charges; Scholarships	\$18,045	\$3,900	\$28,833	\$35,961	99%	> 500%	25%
<b>Nonoperational Total</b>	<b>\$10,629,216</b>	<b>\$13,027,392</b>	<b>\$13,991,068</b>	<b>\$12,799,119</b>	<b>20%</b>	<b>-2%</b>	<b>-9%</b>

<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$826,383	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,299,298	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$194,465	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$7,901,104	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,219	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,560,274	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$12,791,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>